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Steven Stanton

Financial Advisory Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

WESTINGHOUSE ELECTRIC COMPANY
LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 17-10751 (MEW)

(Jointly Administered)

**THIRD INTERIM FEE APPLICATION OF DELOITTE FINANCIAL ADVISORY
SERVICES LLP FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED AS FINANCIAL ADVISORY
SERVICES PROVIDER TO THE DEBTORS FOR THE PERIOD
FROM DECEMBER 1, 2017 THROUGH MARCH 31, 2018**

Name of Applicant:	Deloitte Financial Advisory Services LLP
Authorized to Provide Services as:	Financial Advisory Services Provider
Date of Retention:	<i>Nunc Pro Tunc</i> to March 29, 2017
Period for which Compensation and Reimbursement is Sought:	December 1, 2017 through March 31, 2018
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$87,061.40
Amount of Expense Reimbursement Sought:	\$0.00
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	<u>\$87,061.40</u>

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster, Inc. d/b/a WECTEC Global Project Services Inc. (8572); Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors' principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

This is (a)n: ____ monthly X interim ____ final application

PRIOR MONTHLY FEE STATEMENTS FILED

Date Filed Docket No.	Period Covered	Amounts Requested		Amounts Approved/ Pending Approval		Holdback Amounts
		Fees	Expenses	Fees (80%)	Expenses (100%)	Fees (20%)
02/12/2018 #2507	12/01/17 – 12/31/17	\$57,964.60	\$0.00	\$46,371.68	\$0.00	\$11,592.92
03/12/2018 #2801	1/01/18 – 1/31/18	\$19,831.90	\$0.00	\$15,865.52	\$0.00	\$3,966.38
04/10/2018 #3057	2/01/18 – 2/28/18	\$7,121.10	\$0.00	\$5,696.88	\$0.00	\$1,424.22
05/08/2018 #3181	3/01/18 – 3/31/18	\$2,143.80	\$0.00	\$1,715.04	\$0.00	\$428.76
Totals		\$87,061.40	\$0.00	\$69,649.12	\$0.00	\$17,412.28

CUMULATIVE TIME SUMMARY

For the Period of December 1, 2017 through March 31, 2018

Name	Position	Total Hours	Hourly Rate	Total Fees
Minars, Scott	Partner/Principal	19.50	\$592	\$11,544.00
Cohen, Mark	Managing Director	4.40	\$592	\$2,604.80
Hiemstra, Jeffrey	Managing Director	3.60	\$592	\$2,131.20
Stanton, Steven	Managing Director	13.50	\$592	\$7,992.00
Larson, Jen	Partner/Principal	0.50	\$592	\$296.00
Storer, Glen	Partner/Principal	4.00	\$592	\$2,368.00
Stafford, Ted	Sr. Manager	28.20	\$513	\$14,466.60
Strahle, Robert	Sr. Manager	2.10	\$513	\$1,077.30
McGonigle, David	Manager	40.50	\$473	\$19,156.50
Abrom, Carisa	Sr. Consultant	14.20	\$350	\$4,970.00
Letts, Joshua	Sr. Consultant	56.50	\$340	\$19,775.00
Hommen, Kelly	Consultant	2.00	\$340	\$680.00
Total Fees		189.00		\$87,061.40

Average Hourly Billing Rate: \$460.64

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period of December 1, 2017 through March 31, 2018

Project Categories	Total Hours	Total Fees
Project Barracuda	154.70	\$73,987.80
Preparation of Fee Applications	34.30	\$33,697.40
Total Fees	189.00	\$87,061.40

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Case No. 17-10751 (MEW)

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**THIRD INTERIM FEE APPLICATION OF DELOITTE FINANCIAL ADVISORY
SERVICES LLP FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED AS FINANCIAL ADVISORY
SERVICES PROVIDER TO THE DEBTORS FOR THE PERIOD
FROM DECEMBER 1, 2017 THROUGH MARCH 31, 2018**

Deloitte Financial Advisory Services LLP (“Deloitte FAS” or the “Applicant”), financial advisory services provider to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks allowance of compensation and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), for the period commencing December 1, 2017 through and including March 31, 2018 (the “Application Period”). In support

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster, Inc. d/b/a WECTEC Global Project Services Inc. (8572); Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors’ principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

of this fee application (the “Application”), Deloitte FAS respectfully represents as follows:

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; (iii) rule 2016-1 of the Local Rules; and (iv) the Compensation Order (as defined below). This Application has been prepared in accordance with General Order M-447, *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, effective as of February 5, 2013 (the “Local Guidelines”), and the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*, effective January 30, 1996 (the “UST Guidelines” and, together with the Local Guidelines, the “Guidelines”). Pursuant to the Guidelines, a certification regarding compliance with the Guidelines is attached hereto as Exhibit B.

BACKGROUND

A. General Background

3. On March 29, 2017 (the “Petition Date”), each of the Debtors commenced a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory committee of creditors has been appointed in these chapter 11 cases.

4. The Debtors’ cases are being jointly administered pursuant to Bankruptcy Rule 1015(b).

B. Interim Compensation and the Retention of Deloitte FAS

5. On May 24, 2017, the Court entered the *Order Pursuant to 11 U.S.C. §§ 105(a), 330, 331, Fed. R. Bankr. P. 2016, and Local Rule 2016-1 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 544] (the “Compensation Order”). Pursuant to the terms of the Compensation Order, retained professionals are authorized, among other things, to submit interim fee applications to the Debtors, attorneys for the Debtors, attorneys for the DIP Lenders, attorneys for the statutory unsecured claimholders’ committee, and the United States Trustee (collectively, the “Notice Parties”).

6. On August 11, 2017, the Debtors filed the *Application of Debtors Pursuant to 11 U.S.C. §§ 327(a) and 328, Fed. R. Bankr. P. 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 for Authority to Employ and Retain Deloitte Financial Advisory Services LLP as Financial Advisory Services Provider to the Debtors Nunc Pro Tunc to the Petition Date* [Docket No. 1129] (the “Retention Application”).

7. On September 5, 2017, the Court approved the Retention Application and Deloitte FAS’s retention as financial advisory services provider to the Debtors *nunc pro tunc* to the Petition Date [Docket No. 1299] (the “Retention Order”).

PRIOR FEE STATEMENTS FILED DURING THE APPLICATION PERIOD

8. On February 12, 2018, Deloitte FAS filed its seventh monthly fee statement for interim allowance and payment of compensation in the amount of \$57,964.60 for the period from December 1, 2017 through December 31, 2017 [Docket No. 2507] (the “Seventh Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Seventh Monthly Statement Period.

9. On March 12, 2018, Deloitte FAS filed its eighth monthly fee statement for interim allowance and payment of compensation in the amount of \$19,831.90 for the period from January 1, 2018 through January 31, 2018 [Docket No. 2801] (the “Eighth Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Eighth Monthly Statement Period.

10. On April 10, 2018, Deloitte FAS filed its ninth monthly fee statement for interim allowance and payment of compensation in the amount of \$7,121.10 for the period from February 1, 2018 through February 28, 2017 [Docket No. 3057] (the “Ninth Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Ninth Monthly Statement Period.

11. On May 8, 2018, Deloitte FAS filed its tenth monthly fee statement for interim allowance and payment of compensation in the amount of \$2,143.80 for the period from March 1, 2018 through March 31, 2018 [Docket No. 3181] (the “Tenth Monthly Statement Period”) pursuant to the Compensation Order, requesting payment for 80% of fees for the Tenth Monthly Statement Period.

RELIEF REQUESTED

12. By this Application and pursuant to the terms and conditions set forth in the Engagement Letter (as defined in the Retention Application), Deloitte FAS requests compensation of 100% of its total fees in the amount of \$87,061.40 during the Application Period. Deloitte FAS submits this Application in accordance with the Compensation Order and the Retention Order. All services for which Deloitte FAS requests compensation were performed for, or on behalf of, the Debtors.

BASIS FOR RELIEF

13. This Application is the third interim fee application submitted by Deloitte FAS in these cases. By this Application, Deloitte FAS requests the approval of fees in the amount of \$87,061.40 incurred during the Application Period. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant’s business. A detailed statement of hours spent rendering professional services to the Debtors, in support of Deloitte FAS’s request of compensation for fees incurred during the Application Period, is attached hereto as Exhibit A. Exhibit A (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

14. The monthly fee statements submitted by the Applicant for the Seventh Monthly Statement Period, Eighth Monthly Statement Period, Ninth Monthly Statement Period and the Tenth Monthly Statement Period are subject to a 20% holdback as provided for in the Compensation Order. The aggregate amount of the Applicant's holdback during the Application Period is \$17,412.28. Deloitte FAS respectfully requests, in connection with the relief requested herein, that the Court allow payment of this holdback amount on an interim basis pursuant to sections 330 and 331 of the Bankruptcy Code and authorize the Debtors to satisfy such amounts.

15. Deloitte FAS did not incur any expenses during the Application Period.

16. No agreement or understanding exists between Deloitte FAS and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

DESCRIPTION OF SERVICES RENDERED

17. Deloitte FAS served or advised the Debtors in the following areas throughout the Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Application Period are also provided in the attached Exhibit.

Project Barracuda

Hours 154.70; Amount \$73,987.80

- During the Application Period, Deloitte FAS advised the Debtors in analyzing accounting, financial and construction cost information in connection with a dispute with Chicago Bridge & Iron related to its sale of Stone & Webster to the Debtors.

Preparation of Fee Applications

Hours 34.30; Amount \$33,697.40

- During the Application Period, Deloitte FAS professionals analyzed the time charged by both professional level and category and prepared the monthly fee statements for

the Seventh Monthly Statement Period, the Eighth Monthly Statement Period, the Ninth Monthly Statement Period and Tenth Monthly Statement Period, in accordance with the Compensation Order.

ALLOWANCE OF COMPENSATION

A. Compensation Sought

18. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte FAS requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$87,061.40.

19. During the Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$460.40. The fees charged by Deloitte FAS in these cases are billed in accordance with its existing billing structure and procedures in effect during the Application Period.

20. Deloitte FAS respectfully submits that the professional services rendered by Deloitte FAS on behalf of the Debtors during the Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

DTBA'S REQUESTED FEES SHOULD BE ALLOWED BY THIS COURT

21. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services;
- (b) the rates charged for such services;

- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

22. In the instant case, Deloitte FAS respectfully submits that the services for which it seeks compensation in this Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte FAS further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors and all parties-in-interest. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation and expense reimbursement sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

23. Finally, as set forth in Exhibit B attached hereto, the undersigned representative of Deloitte FAS certifies that Deloitte FAS has reviewed the requirements of rule 2016-1 of the Local Rules and that the Application substantially complies with that Local Rule. To the extent that the Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte FAS believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte FAS respectfully requests that the Court enter an order:

(i) granting the allowance, on an interim basis, of compensation for professional services rendered by the Applicant to the Debtors during the Application Period in the amount of \$87,061.40, which represents 100% of the total compensation for professional services rendered during the Application Period; (ii) authorizing and directing the Debtors to pay the Applicant all of the 20% of compensation held back in connection with the Applicant's monthly fee statements filed in the Applicant Period; and (iii) granting such other relief as may be just and proper.

Dated: March 31, 2018
Washington, DC

Respectfully submitted,

DELOITTE FINANCIAL ADVISORY
SERVICES LLP

/s/ Steven Stanton
Steven Stanton
Managing Director
555 12th Street NW Ste 400
Washington, DC 20004-1207
Telephone: 202.220.2120
Facsimile: 855.405.2590

EXHIBIT A

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Project Barracuda</i>				
12/01/2017				
McGonigle, David	Perform analyses for Project Barracuda	\$473.00	2.0	\$946.00
McGonigle, David	Continue to perform analyses for Project Barracuda	\$473.00	1.8	\$851.40
McGonigle, David	Continue to perform analyses at Project Barracuda.	\$473.00	2.8	\$1,324.40
Minars, Scott	Review of analyses for Project Barracuda	\$592.00	1.4	\$828.80
Stafford, Ted	Review of work product.	\$513.00	1.2	\$615.60
Stafford, Ted	Call with client and client advisor regarding Project Barracuda.	\$513.00	0.3	\$153.90
12/04/2017				
Cohen, Mark	Call to discuss project process and timeline, as well as edits to the report with S. Minars, J. Larson, T. Stafford, R. Strahle, D. McGonigle, J. Letts, and K. Hommen (all Deloitte).	\$592.00	0.5	\$296.00
Cohen, Mark	Review of comments to draft position paper.	\$592.00	0.6	\$355.20
Hiemstra, Jeff	Review draft Project Barracuda report.	\$592.00	3.0	\$1,776.00
Hommen, Kelly	Call to discuss project process and timeline, as well as edits to the report with S. Minars, J. Larson, T. Stafford, R. Strahle, D. McGonigle, J. Letts, and M. Cohen (all Deloitte).	\$340.00	0.5	\$170.00
Larson, Jen	Call to discuss project process and timeline, as well as edits to the report with S. Minars, M. Cohen, T. Stafford, R. Strahle, D. McGonigle, J. Letts, and K. Hommen (all Deloitte).	\$592.00	0.5	\$296.00
Letts, Joshua	Edit work product.	\$350.00	3.0	\$1,050.00
Letts, Joshua	Continue to edit work product	\$350.00	2.2	\$770.00
Letts, Joshua	Review analyses related to Project Barracuda with D. McGonigle (Deloitte).	\$350.00	1.7	\$595.00

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Project Barracuda</i>				
12/04/2017				
Letts, Joshua	Call to discuss project process and timeline, as well as edits to the report with S. Minars, J. Larson, T. Stafford, R. Strahle, D. McGonigle, M. Cohen, and K. Hommen (all Deloitte).	\$350.00	0.5	\$175.00
McGonigle, David	Continue to perform analyses for Project Barracuda.	\$473.00	3.0	\$1,419.00
McGonigle, David	Perform analyses for Project Barracuda	\$473.00	2.3	\$1,087.90
McGonigle, David	Continue to perform analyses for Project Barracuda	\$473.00	1.9	\$898.70
McGonigle, David	Review analyses related to Project Barracuda with J. Letts (Deloitte).	\$473.00	1.7	\$804.10
McGonigle, David	Call to discuss project process and timeline, as well as edits to the report with S. Minars, J. Larson, T. Stafford, R. Strahle, M. Cohen, J. Letts, and K. Hommen (all Deloitte).	\$473.00	0.5	\$236.50
Minars, Scott	Call to discuss project process and timeline, as well as edits to the report with M. Cohen, J. Larson, T. Stafford, R. Strahle, D. McGonigle, J. Letts, and K. Hommen (all Deloitte).	\$592.00	0.5	\$296.00
Stafford, Ted	Review of work product.	\$513.00	3.0	\$1,539.00
Stafford, Ted	Continue review of work product.	\$513.00	1.3	\$666.90
Stafford, Ted	Call to discuss project process and timeline, as well as edits to the report with S. Minars, J. Larson, M. Cohen, R. Strahle, D. McGonigle, J. Letts, and K. Hommen (all Deloitte).	\$513.00	0.5	\$256.50
Stanton, Steven	Review work product.	\$592.00	1.5	\$888.00
Storer, Glen	Review work product.	\$592.00	4.0	\$2,368.00
Strahle, Robert	Call to discuss project process and timeline, as well as edits to the report with S. Minars, J. Larson, T. Stafford, M. Cohen, D. McGonigle, J. Letts, and K. Hommen (all Deloitte).	\$513.00	0.5	\$256.50

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Project Barracuda</i>				
12/05/2017				
Letts, Joshua	Edit work product.	\$350.00	4.3	\$1,505.00
Letts, Joshua	Continue to edit work product.	\$350.00	3.0	\$1,050.00
McGonigle, David	Perform analyses for Project Barracuda	\$473.00	3.0	\$1,419.00
McGonigle, David	Continue to perform analyses for Project Barracuda	\$473.00	1.3	\$614.90
McGonigle, David	Discuss updates to analyses for Project Barracuda with S. Minars (Deloitte).	\$473.00	0.6	\$283.80
Minars, Scott	Discuss updates to analyses for Project Barracuda with D. McGonigle (Deloitte).	\$592.00	0.6	\$355.20
Minars, Scott	Review of analyses for Project Barracuda	\$592.00	0.4	\$236.80
Stafford, Ted	Review of work product.	\$513.00	0.7	\$359.10
12/06/2017				
Hommen, Kelly	Call to discuss report feedback with S. Stanton, S. Minars, D. McGonigle, and J. Letts (all Deloitte).	\$340.00	0.2	\$68.00
Letts, Joshua	Call to discuss report feedback with S. Stanton, S. Minars, D. McGonigle, and K. Hommen (all Deloitte).	\$350.00	0.2	\$70.00
Letts, Joshua	Edit work product.	\$350.00	3.2	\$1,120.00
Letts, Joshua	Continue to edit work product.	\$350.00	3.0	\$1,050.00
McGonigle, David	Continue to perform analyses for Project Barracuda.	\$473.00	2.7	\$1,277.10
McGonigle, David	Perform analyses for Project Barracuda	\$473.00	1.4	\$662.20
McGonigle, David	Call to discuss report feedback with S. Stanton, S. Minars, K. Hommen, and J. Letts (all Deloitte).	\$473.00	0.2	\$94.60
Minars, Scott	Call to discuss report feedback with S. Stanton, D. McGonigle, J. Letts, and K. Hommen (all Deloitte).	\$592.00	0.2	\$118.40
Minars, Scott	Review of analyses for Project Barracuda	\$592.00	1.0	\$592.00

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Project Barracuda</i>				
12/06/2017				
Stanton, Steven	Call to discuss report feedback with S. Minars, D. McGonigle, J. Letts, and K. Hommen (all Deloitte).	\$592.00	0.2	\$118.40
Stanton, Steven	Review work product.	\$592.00	0.3	\$177.60
12/07/2017				
Hiemstra, Jeff	Discuss potential updates to the Project Barracuda report with S. Stanton, T. Stafford, and D. McGonigle (all Deloitte).	\$592.00	0.6	\$355.20
Letts, Joshua	Review and edit workpapers.	\$350.00	3.6	\$1,260.00
Letts, Joshua	Review and edit work product.	\$350.00	3.0	\$1,050.00
Letts, Joshua	Walk through analyses to be performed for Project Barracuda with D. McGonigle (Deloitte).	\$350.00	0.7	\$245.00
McGonigle, David	Perform analyses for Project Barracuda	\$473.00	1.0	\$473.00
McGonigle, David	Walk through analyses to be performed for Project Barracuda with J. Letts (Deloitte).	\$473.00	0.7	\$331.10
McGonigle, David	Discuss potential updates to the Project Barracuda report with S. Stanton, T. Stafford, and J. Hiemstra (all Deloitte).	\$473.00	0.6	\$283.80
Minars, Scott	Review of analyses for Project Barracuda	\$592.00	2.7	\$1,598.40
Minars, Scott	Review of analyses for Project Barracuda	\$592.00	1.1	\$651.20
Stafford, Ted	Review of work product.	\$513.00	0.2	\$102.60
Stafford, Ted	Discuss potential updates to the Project Barracuda report with S. Stanton, J. Hiemstra, and D. McGonigle (all Deloitte).	\$513.00	0.6	\$307.80
Stafford, Ted	Continue review of work product.	\$513.00	0.2	\$102.60
Stanton, Steven	Discuss potential updates to the Project Barracuda report with J. Hiemstra, T. Stafford, and D. McGonigle (all Deloitte).	\$592.00	0.6	\$355.20

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Project Barracuda</i>				
12/07/2017				
Stanton, Steven	Review work product.	\$592.00	1.5	\$888.00
12/08/2017				
Cohen, Mark	Review of preamble/supplement to draft position paper.	\$592.00	0.7	\$414.40
Letts, Joshua	Edit work product.	\$350.00	3.0	\$1,050.00
Letts, Joshua	Continue to edit work product.	\$350.00	2.0	\$700.00
McGonigle, David	Perform analyses for Project Barracuda	\$473.00	2.7	\$1,277.10
McGonigle, David	Continue to perform analyses for Project Barracuda	\$473.00	1.8	\$851.40
Minars, Scott	Review of analyses for Project Barracuda	\$592.00	0.9	\$532.80
Stafford, Ted	Review of work product.	\$513.00	1.5	\$769.50
Stanton, Steven	Review work product.	\$592.00	3.0	\$1,776.00
12/10/2017				
Stafford, Ted	Review of work product.	\$513.00	0.7	\$359.10
12/11/2017				
Hommen, Kelly	Discuss updated plan and schedule for report with S. Stanton, S. Minars, T. Stafford, R. Strahle, D. McGonigle, and J. Letts (all Deloitte).	\$340.00	0.3	\$102.00
Letts, Joshua	Review work product.	\$350.00	1.4	\$490.00
Letts, Joshua	Discuss updated plan and schedule for report with S. Stanton, S. Minars, T. Stafford, R. Strahle, D. McGonigle, and K. Hommen (all Deloitte).	\$350.00	0.3	\$105.00
McGonigle, David	Discuss updated plan and schedule for report with S. Stanton, S. Minars, T. Stafford, R. Strahle, K. Hommen, and J. Letts (all Deloitte).	\$473.00	0.3	\$141.90
Minars, Scott	Discuss updated plan and schedule for report with S. Stanton, K. Hommen, T. Stafford, R. Strahle, D. McGonigle, and J. Letts (all Deloitte).	\$592.00	0.3	\$177.60
Stafford, Ted	Review of work product.	\$513.00	0.8	\$410.40

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Project Barracuda</i>				
12/11/2017				
Stafford, Ted	Discuss updated plan and schedule for report with S. Stanton, S. Minars, D. McGonigle, R. Strahle, K. Hommen, and J. Letts (all Deloitte).	\$513.00	0.3	\$153.90
Stanton, Steven	Discuss updated plan and schedule for report with J. Letts, S. Minars, T. Stafford, R. Strahle, D. McGonigle, and K. Hommen (all Deloitte).	\$592.00	0.3	\$177.60
Strahle, Robert	Discuss updated plan and schedule for report with S. Stanton, S. Minars, T. Stafford, K. Hommen, D. McGonigle, and J. Letts (all Deloitte).	\$513.00	0.3	\$153.90
12/12/2017				
Letts, Joshua	Review work product.	\$350.00	0.3	\$105.00
Minars, Scott	Review of analyses for Project Barracuda	\$592.00	0.6	\$355.20
Stafford, Ted	Review of work product.	\$513.00	0.2	\$102.60
12/13/2017				
Letts, Joshua	Continue to edit work product.	\$350.00	1.1	\$385.00
Letts, Joshua	Call to walk through comments to draft report with T. Stafford (Deloitte), D. McGonigle (Deloitte), and expert.	\$350.00	0.5	\$175.00
Letts, Joshua	Edit work product.	\$350.00	3.0	\$1,050.00
McGonigle, David	Call to walk through comments to draft report with J. Letts (Deloitte), T. Stafford (Deloitte), and expert.	\$473.00	0.5	\$236.50
Minars, Scott	Review of analyses for Project Barracuda	\$592.00	0.2	\$118.40
Stafford, Ted	Call to walk through comments to draft report with J. Letts (Deloitte), D. McGonigle (Deloitte), and expert.	\$513.00	0.5	\$256.50
Stafford, Ted	Review of work product.	\$513.00	0.6	\$307.80
12/14/2017				
Letts, Joshua	Review work product.	\$350.00	0.3	\$105.00

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Project Barracuda</i>				
12/15/2017				
Minars, Scott	Review of analyses for Project Barracuda	\$592.00	0.7	\$414.40
12/18/2017				
Cohen, Mark	Discuss status of report with S. Stanton, S. Minars, R. Strahle, D. McGonigle, and J. Letts (all Deloitte).	\$592.00	0.2	\$118.40
Letts, Joshua	Discuss status of report with S. Stanton, S. Minars, R. Strahle, D. McGonigle, and M. Cohen (all Deloitte).	\$350.00	0.2	\$70.00
McGonigle, David	Discuss status of report with S. Stanton, S. Minars, R. Strahle, M. Cohen, and J. Letts (all Deloitte).	\$473.00	0.2	\$94.60
Minars, Scott	Discuss status of report with S. Stanton, M. Cohen, R. Strahle, D. McGonigle, and J. Letts (all Deloitte).	\$592.00	0.2	\$118.40
Stanton, Steven	Discuss status of report with S. Minars, M. Cohen, R. Strahle, D. McGonigle, and J. Letts (all Deloitte).	\$592.00	0.2	\$118.40
Strahle, Robert	Discuss status of report with S. Stanton, S. Minars, M. Cohen, D. McGonigle, and J. Letts (all Deloitte).	\$513.00	0.2	\$102.60
12/19/2017				
Cohen, Mark	Discuss current progress of Project Barracuda with S. Minars, R. Strahle, T. Stafford, and D. McGonigle (all Deloitte).	\$592.00	0.2	\$118.40
McGonigle, David	Discuss current progress of Project Barracuda with S. Minars, R. Strahle, T. Stafford, and M. Cohen (all Deloitte).	\$473.00	0.2	\$94.60
Minars, Scott	Discuss current progress of Project Barracuda with M. Cohen, R. Strahle, T. Stafford, and D. McGonigle (all Deloitte).	\$592.00	0.2	\$118.40
Stafford, Ted	Discuss current progress of Project Barracuda with S. Minars, M. Cohen, R. Strahle, and D. McGonigle (all Deloitte).	\$513.00	0.2	\$102.60

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Project Barracuda</i>				
12/19/2017				
Strahle, Robert	Discuss current progress of Project Barracuda with S. Minars, M. Cohen, T. Stafford, and D. McGonigle (all Deloitte).	\$513.00	0.2	\$102.60
12/22/2017				
McGonigle, David	Update analyses for Project Barracuda.	\$473.00	0.5	\$236.50
Minars, Scott	Review of analyses for Project Barracuda.	\$592.00	2.1	\$1,243.20
01/02/2018				
Stafford, Ted	Review of analysis.	\$513.00	0.3	\$153.90
Stafford, Ted	Call with S. Stanton (Deloitte) to discuss status of project.	\$513.00	0.3	\$153.90
Stanton, Steven	Call with T. Stafford (Deloitte) to discuss status of project.	\$592.00	0.3	\$177.60
01/03/2018				
Stafford, Ted	Review of analysis.	\$513.00	0.1	\$51.30
01/04/2018				
Stanton, Steven	Internal call to discuss independence issues.	\$592.00	0.5	\$296.00
01/08/2018				
Cohen, Mark	Discuss timeline with S. Stanton and R. Strahle (both Deloitte).	\$592.00	0.2	\$118.40
Stafford, Ted	Review of report.	\$513.00	0.1	\$51.30
Stanton, Steven	Discuss timeline with M. Cohen and R. Strahle (both Deloitte).	\$592.00	0.2	\$118.40
Strahle, Robert	Discuss timeline with M. Cohen and S. Stanton (both Deloitte).	\$513.00	0.2	\$102.60
01/09/2018				
McGonigle, David	Meet with Client and attorneys to discuss the status of Project Barracuda with S. Stanton, S. Minars, and T. Stafford.	\$473.00	0.4	\$189.20

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Project Barracuda</i>				
01/09/2018				
Minars, Scott	Meet with Client and attorneys to discuss the status of Project Barracuda with S. Stanton, T. Stafford, and D. McGonigle (all Deloitte).	\$592.00	0.4	\$236.80
Minars, Scott	Review of analysis for Project Barracuda.	\$592.00	0.3	\$177.60
Stafford, Ted	Review of Project Barracuda third party contracts.	\$513.00	0.4	\$205.20
Stanton, Steven	Meet with Client and attorneys to discuss the status of Project Barracuda with S. Minars, T. Stafford, and D. McGonigle (all Deloitte).	\$592.00	0.5	\$296.00
01/10/2018				
Minars, Scott	Review of analysis for Project Barracuda.	\$592.00	1.6	\$947.20
Stafford, Ted	Review of Project Barracuda third party contracts.	\$513.00	0.4	\$205.20
01/11/2018				
Minars, Scott	Review of analysis for Project Barracuda.	\$592.00	1.4	\$828.80
Stafford, Ted	Review of report.	\$513.00	0.5	\$256.50
01/12/2018				
Letts, Joshua	Review work product.	\$350.00	0.2	\$70.00
Stafford, Ted	Review of supporting analysis.	\$513.00	1.7	\$872.10
01/16/2018				
Stafford, Ted	Read draft of third party engagement letter.	\$513.00	0.2	\$102.60
01/17/2018				
Letts, Joshua	Discuss next steps regarding Project Barracuda with S. Minars, T. Stafford, R. Strahle, and D. McGonigle (all Deloitte).	\$350.00	0.3	\$105.00
McGonigle, David	Discuss next steps regarding Project Barracuda with S. Minars, T. Stafford, R. Strahle, and J. Letts (all Deloitte).	\$473.00	0.3	\$141.90

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Project Barracuda</i>				
01/17/2018				
Minars, Scott	Discuss next steps regarding Project Barracuda with J. Letts, T. Stafford, R. Strahle, and D. McGonigle (all Deloitte).	\$592.00	0.3	\$177.60
Stafford, Ted	Discuss next steps regarding Project Barracuda with S. Minars, J. Letts, R. Strahle, and D. McGonigle (all Deloitte).	\$513.00	0.3	\$153.90
Stafford, Ted	Review of work product.	\$513.00	2.0	\$1,026.00
Stanton, Steven	Review of work product.	\$592.00	0.5	\$296.00
Strahle, Robert	Discuss next steps regarding Project Barracuda with S. Minars, T. Stafford, J. Letts, and D. McGonigle (all Deloitte).	\$513.00	0.3	\$153.90
01/19/2018				
Stafford, Ted	Read draft of third party engagement letter.	\$513.00	0.1	\$51.30
01/22/2018				
Cohen, Mark	Discuss status of Project Barracuda with S. Stanton, S. Minars, T. Stafford, R. Strahle, J. Letts, and K. Hommen (all Deloitte).	\$592.00	0.4	\$236.80
Hommen, Kelly	Discuss status of Project Barracuda with S. Stanton, S. Minars, M. Cohen, T. Stafford, R. Strahle, and J. Letts (all Deloitte).	\$340.00	0.4	\$136.00
Letts, Joshua	Discuss status of Project Barracuda with S. Stanton, S. Minars, T. Stafford, R. Strahle, M. Cohen, and K. Hommen (all Deloitte).	\$350.00	0.4	\$140.00
Minars, Scott	Discuss status of Project Barracuda with S. Stanton, M. Cohen, T. Stafford, R. Strahle, J. Letts, and K. Hommen (all Deloitte).	\$592.00	0.4	\$236.80
Stafford, Ted	Discuss status of Project Barracuda with S. Stanton, S. Minars, M. Cohen, R. Strahle, J. Letts, and K. Hommen (all Deloitte).	\$513.00	0.4	\$205.20

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Project Barracuda</i>				
01/22/2018				
Stanton, Steven	Discuss status of Project Barracuda with M. Cohen, S. Minars, T. Stafford, R. Strahle, J. Letts, and K. Hommen (all Deloitte).	\$592.00	0.4	\$236.80
Stanton, Steven	Review of work product.	\$592.00	0.5	\$296.00
Strahle, Robert	Discuss status of Project Barracuda with S. Stanton, S. Minars, T. Stafford, M. Cohen, J. Letts, and K. Hommen (all Deloitte).	\$513.00	0.4	\$205.20
01/23/2018				
Minars, Scott	Review of analysis for Project Barracuda.	\$592.00	0.3	\$177.60
01/25/2018				
Stafford, Ted	Review of work product.	\$513.00	0.2	\$102.60
01/29/2018				
Cohen, Mark	Discuss status of Project Barracuda with S. Stanton, S. Minars, D. McGonigle, J. Letts, and K. Hommen (Deloitte).	\$592.00	0.1	\$59.20
Hommen, Kelly	Discuss status of Project Barracuda with S. Stanton, S. Minars, D. McGonigle, J. Letts, and M. Cohen (Deloitte).	\$340.00	0.1	\$34.00
Letts, Joshua	Discuss status of Project Barracuda with S. Stanton, S. Minars, D. McGonigle, M. Cohen, and K. Hommen (Deloitte).	\$350.00	0.1	\$35.00
McGonigle, David	Discuss status of Project Barracuda with S. Stanton, S. Minars, M. Cohen, J. Letts, and K. Hommen (Deloitte).	\$473.00	0.1	\$47.30
Minars, Scott	Discuss status of Project Barracuda with S. Stanton, M. Cohen, D. McGonigle, J. Letts, and K. Hommen (Deloitte).	\$592.00	0.1	\$59.20
Stafford, Ted	Review of work product.	\$513.00	2.0	\$1,026.00

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Project Barracuda</i>				
01/29/2018				
Stanton, Steven	Discuss status of Project Barracuda with M. Cohen, S. Minars, D. McGonigle, J. Letts, and K. Hommen (Deloitte).	\$592.00	0.1	\$59.20
01/30/2018				
Stafford, Ted	Preparation of work product.	\$513.00	2.1	\$1,077.30
Stafford, Ted	Read draft of third party engagement letter.	\$513.00	0.1	\$51.30
Stanton, Steven	Edits to proposed third party engagement letter.	\$592.00	0.2	\$118.40
01/31/2018				
Stafford, Ted	Review of work product.	\$513.00	0.2	\$102.60
02/05/2018				
Letts, Joshua	Call with T. Stafford and D. McGonigle (both Deloitte) to discuss work product records documentation.	\$350.00	0.5	\$175.00
McGonigle, David	Call with T. Stafford and J. Letts (both Deloitte) to discuss work product records documentation.	\$473.00	0.5	\$236.50
Stafford, Ted	Call with D. McGonigle and J. Letts (both Deloitte) to discuss work product records documentation.	\$513.00	0.5	\$256.50
Stafford, Ted	Review of work product.	\$513.00	0.3	\$153.90
02/06/2018				
Stafford, Ted	Review analyses for Project Barracuda.	\$513.00	0.3	\$153.90
02/09/2018				
Cohen, Mark	Call with T. Baird and R. Swanson (WEC) to discuss Project Barracuda.	\$592.00	0.5	\$296.00
02/13/2018				
Minars, Scott	Review of analyses for Project Barracuda.	\$592.00	0.2	\$118.40
02/14/2018				
Cohen, Mark	Call with J. Egertson, S. Minars, and D. McGonigle (Deloitte) to discuss current status of Project Barracuda.	\$592.00	0.5	\$296.00

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Project Barracuda</i>				
02/14/2018				
McGonigle, David	Call with J. Egertson, S. Minars, and M. Cohen (Deloitte) to discuss current status of Project Barracuda.	\$473.00	0.5	\$236.50
McGonigle, David	Perform analyses for Project Barracuda.	\$473.00	3.0	\$1,419.00
Minars, Scott	Call with J. Egertson, M. Cohen, and D. McGonigle (Deloitte) to discuss current status of Project Barracuda.	\$592.00	0.5	\$296.00
Minars, Scott	Review of analyses for Project Barracuda.	\$592.00	0.4	\$236.80
Stanton, Steven	Review status of Project Barracuda.	\$592.00	0.5	\$296.00
02/19/2018				
Cohen, Mark	Call with S. Stanton, S. Minars, D. McGonigle, J. Letts, and K. Hommen (all Deloitte) to discuss status and updates to Project Barracuda.	\$592.00	0.3	\$177.60
Hommen, Kelly	Call with S. Stanton, S. Minars, D. McGonigle, J. Letts, and M. Cohen (all Deloitte) to discuss status and updates to Project Barracuda.	\$340.00	0.3	\$102.00
Letts, Joshua	Call with S. Stanton, S. Minars, D. McGonigle, M. Cohen, and K. Hommen (all Deloitte) to discuss status and updates to Project Barracuda.	\$350.00	0.3	\$105.00
McGonigle, David	Call with S. Stanton, S. Minars, M. Cohen, J. Letts, and K. Hommen (all Deloitte) to discuss status and updates to Project Barracuda.	\$473.00	0.3	\$141.90
Minars, Scott	Call with S. Stanton, M. Cohen, D. McGonigle, J. Letts, and K. Hommen (all Deloitte) to discuss status and updates to Project Barracuda.	\$592.00	0.3	\$177.60
Stanton, Steven	Call with M. Cohen, S. Minars, D. McGonigle, J. Letts, and K. Hommen (all Deloitte) to discuss status and updates to Project Barracuda.	\$592.00	0.3	\$177.60

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Project Barracuda</i>				
03/12/2018				
Cohen, Mark	Call to discuss updates and status of Project Barracuda with S. Minars, D. McGonigle, S. Stanton, R. Strahle, J. Letts, and K. Hommen (all Deloitte).	\$592.00	0.2	\$118.40
Hommen, Kelly	Call to discuss updates and status of Project Barracuda with S. Minars, M. Cohen, S. Stanton, R. Strahle, J. Letts, and D. McGonigle (all Deloitte).	\$340.00	0.2	\$68.00
Letts, Joshua	Call to discuss updates and status of Project Barracuda with S. Minars, S. Stanton, M. Cohen, R. Strahle, D. McGonigle, and K. Hommen (all Deloitte).	\$350.00	0.2	\$70.00
McGonigle, David	Call to discuss updates and status of Project Barracuda with S. Minars, S. Stanton, M. Cohen, R. Strahle, J. Letts, and K. Hommen (all Deloitte).	\$473.00	0.2	\$94.60
Minars, Scott	Call to discuss updates and status of Project Barracuda with D. McGonigle, S. Stanton, M. Cohen, R. Strahle, J. Letts, and K. Hommen (all Deloitte).	\$592.00	0.2	\$118.40
Stanton, Steven	Call to discuss updates and status of Project Barracuda with S. Minars, J. Letts, M. Cohen, R. Strahle, D. McGonigle, and K. Hommen (all Deloitte).	\$592.00	0.2	\$118.40
Subtotal for Project Barracuda:			154.7	\$73,987.80

Preparation of Fee Applications

12/05/2017

Stafford, Ted	Prepare November 2017 monthly fee application.	\$513.00	0.3	\$153.90
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12/07/2017

Stafford, Ted	Prepare November monthly fee application.	\$513.00	0.4	\$205.20
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Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
12/08/2017				
Stafford, Ted	Prepare November monthly fee application.	\$513.00	0.1	\$51.30
12/11/2017				
Stafford, Ted	Prepare November monthly fee application.	\$513.00	0.4	\$205.20
12/12/2017				
Stafford, Ted	Prepare November monthly fee application.	\$513.00	0.2	\$102.60
12/13/2017				
Letts, Joshua	Prepare November monthly fee application .	\$350.00	2.5	\$875.00
Stafford, Ted	Prepare November monthly fee application.	\$513.00	0.1	\$51.30
12/21/2017				
Stanton, Steven	Prepare November fee application.	\$592.00	0.5	\$296.00
12/22/2017				
Letts, Joshua	Finalize October and November monthly fee application.	\$350.00	0.1	\$35.00
01/02/2018				
Letts, Joshua	Review November monthly fee statement.	\$350.00	0.2	\$70.00
Stafford, Ted	Review of November monthly fee statement.	\$513.00	0.3	\$153.90
01/03/2018				
Abrom, Carisa	Prepare November monthly fee statement.	\$350.00	0.4	\$140.00
Letts, Joshua	Review November monthly fee statement.	\$350.00	1.0	\$350.00
Stafford, Ted	Review of November monthly fee statement.	\$513.00	0.4	\$205.20
Stanton, Steven	Review November monthly fee statement.	\$592.00	0.5	\$296.00
01/04/2018				
Abrom, Carisa	Prepare second interim fee application and send for review.	\$350.00	3.8	\$1,330.00

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/04/2018				
Letts, Joshua	Review second interim fee application.	\$350.00	2.0	\$700.00
01/08/2018				
Abrom, Carisa	Prepare second interim fee application and send for additional review.	\$350.00	1.4	\$490.00
Letts, Joshua	Review second interim fee application.	\$350.00	1.1	\$385.00
McGonigle, David	Review of second interim fee application.	\$473.00	0.2	\$94.60
01/10/2018				
Abrom, Carisa	Begin to work on December monthly fee statement.	\$350.00	1.1	\$385.00
Letts, Joshua	Review of December fee detail report.	\$350.00	0.4	\$140.00
01/11/2018				
Abrom, Carisa	Review December fee reports.	\$350.00	2.9	\$1,015.00
01/16/2018				
Abrom, Carisa	Prepare second interim fee application.	\$350.00	0.2	\$70.00
Stafford, Ted	Review of December monthly fee application.	\$513.00	0.3	\$153.90
01/17/2018				
Letts, Joshua	Review December fee detail report.	\$350.00	0.9	\$315.00
Letts, Joshua	Review second interim fee application and discuss edits with D. McGonigle (Deloitte).	\$350.00	0.2	\$70.00
McGonigle, David	Review second interim fee application and discuss edits with J. Letts (Deloitte).	\$473.00	0.2	\$94.60
01/19/2018				
Abrom, Carisa	Prepare December fee detail report.	\$350.00	0.3	\$105.00
Letts, Joshua	Review December monthly fee statement.	\$350.00	1.0	\$350.00
01/29/2018				
Abrom, Carisa	Update December monthly fee statement.	\$350.00	1.3	\$455.00

Westinghouse Electric Company LLC

Deloitte Financial Advisory Services LLP

Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/30/2018				
Letts, Joshua	Review December monthly fee application.	\$350.00	0.3	\$105.00
02/01/2018				
Letts, Joshua	Review December monthly fee application.	\$350.00	0.1	\$35.00
McGonigle, David	Review December monthly fee application.	\$473.00	0.9	\$425.70
Stanton, Steven	Review December monthly fee application.	\$592.00	0.2	\$118.40
02/05/2018				
Letts, Joshua	Review December monthly fee application.	\$350.00	0.5	\$175.00
Stafford, Ted	Review December monthly fee application.	\$513.00	0.2	\$102.60
02/06/2018				
Abrom, Carisa	Prepare January monthly fee application.	\$350.00	1.4	\$490.00
Letts, Joshua	Review January monthly fee application.	\$350.00	0.4	\$140.00
Stafford, Ted	Review January monthly fee application.	\$513.00	0.2	\$102.60
02/19/2018				
Letts, Joshua	Review January monthly fee application.	\$350.00	0.3	\$105.00
02/23/2018				
Letts, Joshua	Review January monthly fee application.	\$350.00	0.3	\$105.00
02/26/2018				
Letts, Joshua	Review of January monthly fee application with D. McGonigle (Deloitte).	\$350.00	0.2	\$70.00
Letts, Joshua	Prepare January monthly fee application.	\$350.00	0.3	\$105.00
McGonigle, David	Review of January monthly fee application with J. Letts (Deloitte).	\$473.00	0.2	\$94.60

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Fees Sorted by Category for the Fee Period

December 01, 2017 - March 31, 2018

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
03/05/2018				
Letts, Joshua	Review January monthly fee application.	\$350.00	1.4	\$490.00
03/06/2018				
Letts, Joshua	Review January monthly fee application.	\$350.00	0.1	\$35.00
03/08/2018				
Letts, Joshua	Review revised January monthly fee application.	\$350.00	0.3	\$105.00
03/20/2018				
Abrom, Carisa	Prepare February monthly fee application.	\$350.00	0.8	\$280.00
03/21/2018				
Letts, Joshua	Review February monthly fee application.	\$350.00	0.3	\$105.00
03/26/2018				
Abrom, Carisa	Update February monthly fee application.	\$350.00	0.6	\$210.00
Letts, Joshua	Review February monthly fee application.	\$350.00	0.1	\$35.00
03/27/2018				
Stanton, Steven	Review January monthly fee application.	\$592.00	0.5	\$296.00
Subtotal for Preparation of Fee Applications: Total			34.3	\$13,073.60
			189.0	\$87,061.40

Recapitulation

Name	Rate	Hours	Fees
Cohen, Mark	\$592.00	4.4	\$2,604.80
Hiemstra, Jeff	\$592.00	3.6	\$2,131.20
Larson, Jen	\$592.00	0.5	\$296.00
Minars, Scott	\$592.00	19.5	\$11,544.00

Westinghouse Electric Company LLC**Deloitte Financial Advisory Services LLP****Fees Sorted by Category for the Fee Period**

December 01, 2017 - March 31, 2018

Recapitulation

Name	Rate	Hours	Fees
Stanton, Steven	\$592.00	13.5	\$7,992.00
Storer, Glen	\$592.00	4.0	\$2,368.00
Stafford, Ted	\$513.00	28.2	\$14,466.60
Strahle, Robert	\$513.00	2.1	\$1,077.30
McGonigle, David	\$473.00	40.5	\$19,156.50
Abrom, Carisa	\$350.00	14.2	\$4,970.00
Letts, Joshua	\$350.00	56.5	\$19,775.00
Hommen, Kelly	\$340.00	2.0	\$680.00

EXHIBIT B

Deloitte Financial Advisory Services LLP
555 12th Street NW Suite 400
Washington, DC 20004-1207
Telephone: 202.220.2120
Facsimile: 855.405.2590
Steven Stanton

Financial Advisory Services Provided

In re:

WESTINGHOUSE ELECTRIC COMPANY
LLC, *et al.*,¹
Debtors.

Chapter 11

Case No. 17-10751 (MEW)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF THIRD INTERIM FEE APPLICATION
OF DELOITTE FINANCIAL ADVISORY SERVICES LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
AS FINANCIAL ADVISORY SERVICES PROVIDER TO THE DEBTORS FOR THE
PERIOD DECEMBER 1, 2017 THROUGH MARCH 31, 2018**

Steven Stanton, deposes and says:

1. I am a managing director of Deloitte Financial Advisory Services LLP (“Deloitte FAS”), which has an office located at 555 12th Street NW, Suite 400, Washington, DC 20004. I make this certification in connection with the second fee interim application (the “Application”) of Deloitte FAS, in the above-captioned debtors’ (the “Debtors”) chapter 11 cases.

2. I submit this certification with respect to Deloitte FAS’s compliance with and pursuant to the Court’s General Order M-447, the *Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York adopted by the Court on November 25, 2009* (the “Local Guidelines”), and the *United States Trustee Guidelines for*

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), Stone & Webster, Inc. d/b/a WECTEC Global Project Services Inc. (8572), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors’ principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. 330, effective January 30, 1996 (the “UST Guidelines”) (collectively, and with the Order to Establish Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered in these cases on May 24, 2017 (the “Compensation Order”) the “Guidelines”).

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Application are billed at rates or in accordance with practice customarily employed by Deloitte FAS for similar services and generally accepted by Deloitte FAS’s clients.

d. To the extent applicable, Deloitte FAS has not made a profit with respect to the expenses requested in the Application.

e. No agreement or understanding exists between Deloitte FAS and any other non-affiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

f. Deloitte FAS has not entered into any agreement with the office of the United States Trustee, the Debtors, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

g. Copies of the Application were provided to the appropriate parties on or about the date set for the filing of applications by the Compensation Order.

/s/ Steven Stanton
Steven Stanton
Managing Director

Dated: March 31, 2018